

EXHIBIT M



Quality Assurance Services
Materials Consulting
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Testing Engineers, Inc.

September 9, 1998

Mr. Kenneth Boilen
ANCHOR TIEDOWN SYSTEMS
205 Camino Alto #135
PO Box 2517
Mill Valley, CA 94941

Laboratory no.: P271

SUBJECT: Proof load testing of one (1) Anchor Tiedown Expansion Washer.

Dear Mr. Boilen:

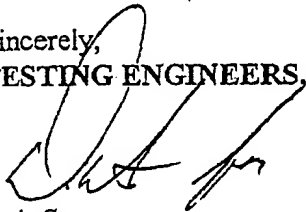
As requested, we have performed the subject testing on the sample submitted on August 25, 1998. Testing was performed at our laboratory in Oakland, CA, on a 120 kip Satec universal testing machine (calibration traceable to NIST).

PROCEDURE

The sample was placed on the bed of the test machine. The washer was adjusted so that the threaded insert was extended 1". A compressive load was applied through a swivel head load applicator at a approximate rate of 50,000 pounds per minute. After attaining the specified proofload (see Table I) the load was released and the sample visually inspected for deformation and checked to ensure rotation of the threaded insert. The rotation check was performed by rotating the threaded insert by hand. Please see attached Table I for test results.

If you have any questions regarding this report and/or if we may be of further service please contact the undersigned at 510-835-3142.

Sincerely,
TESTING ENGINEERS, INC.


Jack Snow
Materials Science Laboratory Technician

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TABLE I

Expansion Washer sample #2

<u>Load (LB)</u>	<u>Rotation</u>	<u>Deformation</u>
20,000	Threaded insert rotated freely	none apparent
40,000	Threaded insert rotated freely	none apparent
60,000	Threaded insert rotated freely	none apparent

Ultimate load = 74,720 lb. outer pipe failed

Notes: In process of conducting additional testing for publication.

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